Sales Tax - Licenses (Types of Licenses)

What type of licenses are there for selling in Colorado?

There are several types of sales tax licenses. The type of license that an individual, business or organization applies for depends upon how the business plans to sell. All state sales tax licenses applicants must a pay a fee for their license. "See "License Fees."

- **1. Standard Retail Sales Tax License**. The standard retail sales tax license applies to businesses with one or more permanent location(s) in Colorado where retail sales are conducted on a regular basis. The standard retail sales tax license is applied for on Form CR 0100 "Colorado Business Registration."
- **2. Wholesale License**. This license is required for businesses that make sales *only* to other licensed vendors for resale. Apply for the wholesale license on <u>Form CR 0100</u> "Colorado Business Registration."
- **3. Single Event License**. Single Event licenses are applied for when an individual, business, vendor or organization plans to conduct or participate in an event where they plan to sell other than their regular business location. This licenses is applied for on form <u>DR 0589 "Vendor Special Event License Application for Single or Multiple Events"</u>

Businesses with permanent location(s) that sell at special events such as fairs, crafts shows, and festivals are required to obtain a special events license for each special event. Those with a valid standard sales tax license are not required to pay a single or special events license fee since they already have an established account. Standard or Special Event licenses may be required and sales tax collected by charitable organizations depending upon how long the group sells during the year and how much sales tax is collected. See FYI Sales 9 "Sales Tax Licenses" for more information. (See also "Charitable Organizations.)

- **4. Multiple Events License**. A Multiple Event License is for those who sell retail at more than one special event in any two-year period. Multiple Event licensees may participate in any number of events at various locations (other than their regular place of business, if any) during the two-year period the multiple event license covers, but **no** more than three times at a given location. This license is applied for on form <u>DR 0589</u> "Vendor Special Event License Application for Single or Multiple Events"
- **5. Retailer's Use Tax.** Retailers that sell in Colorado but have no actual physical location in the state must apply for a retail sales tax license on Form <u>CR 0100 "Colorado Business Registration</u>. Out-of-state retailer's are required to collect the 2.9 percent state sales tax and any applicable special district and local taxes.